

## DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



January 26, 1979

## ALL-COUNTY INFORMATION NOTICE I-10-79

TO: ALL COUNTY WELFARE DIRECTORS

SUBJECT: In-Home Supportive Services - - - State and Federal  
Unemployment Insurance

## REFERENCE:

In-Home Supportive Services (IHSS) recipients who have been reporting wages paid to providers in excess of \$1,000 per quarter for the purpose of Social Security may have received Federal and State unemployment insurance reports for completion. If you have received questions please advise such IHSS recipients as follows:

FEDERAL UNEMPLOYMENT TAX ACT (FUTA)

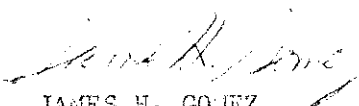
Recipients in receipt of a Federal Form 940 should complete the form (for the period January 1- December 31, 1978) and return it to the Internal Revenue Service (IRS) by January 31, 1979, as required, without payment. The recipient's home address should be crossed out and replaced with DSS/IHSS Bureau, 744 P Street, Sacramento, CA 95814. At a later date, IRS will forward a bill for taxes to the Department of Social Services. Payment of FUTA taxes on behalf of IHSS recipients will be made by DSS.

STATE UNEMPLOYMENT INSURANCE

Recipients in receipt of one or more state form DE-3 should complete the form and return it to the address listed on the form, by January 31, 1979, as required, without payment. The form should be clearly marked "IHSS". The State Employment Development Department (EDD) will assess tax liability and bill DSS on behalf of IHSS recipients.

At a later date, DSS will compile a list of recipients for whom taxes will be paid. Counties will likely be asked to certify that the recipients listed received IHSS payments.

Contact your Adult Program Operations Bureau Consultant for additional information.

  
JAMES H. GOMEZ  
Deputy Director

cc: CWDA

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